

**AMENDMENTS TO THE CLAIMS:**

Claim 1. (Currently amended) A rotation angle detecting device comprising:

a target having a spur gear shape rotatable together with a rotary member, the target  
comprising: including;

a plurality of magnetic teeth protruding at a substantially equal pitch in a  
circumferential direction of an axis of the rotary member, wherein each of the magnetic teeth  
are defined by a pair of side faces, and a crest surface between the side faces in the  
circumferential direction; and

angular portions formed at boundaries between the side faces and the crest surfaces of  
all of the teeth; and

magnetic sensors arranged so as to confront the plurality of teeth for outputting output  
signals according to a rotation of the rotary member, thereby to detect a rotation angle of the  
rotary member based on the output signals.

Claim 2. (Original) The rotation angle detecting device according to claim 1, wherein  
the side faces are flat.

Claim 3. (Currently amended) The rotation angle detecting device according to claim 1,  
wherein a bottom land and the corresponding side faces, which are disposed between the  
adjacent two teeth, comprise ~~constitute~~ an arcuate face recessed radially.

Claim 4. (Currently amended) A torque detecting device comprising:

a rotation member comprising ~~including~~ a first rotary shaft and a second rotary shaft

connected coaxially to the first rotary shaft;

rotation angle detecting devices provided to the first and second rotary shafts,  
respectively, each of the rotation angle detecting devices ~~comprising: including;~~

a target having a spur gear shape rotatable together with a rotary member, the target  
~~comprising: including;~~

a plurality of magnetic teeth protruding at a substantially equal pitch in a  
circumferential direction of an axis of the rotary member, wherein each of the  
magnetic teeth are defined by a pair of side faces, and a crest surface between the side  
faces in the circumferential direction, and

angular portions formed at boundaries between the side faces and the crest  
surfaces of all of the teeth;

magnetic sensors arranged so as to confront the plurality of teeth for outputting output  
signals according to a rotation of the rotary member, thereby to detect a rotation angle of the  
rotary member based on the output signals; and

a torque detecting unit for detecting a torque to be applied to the rotary member based  
on signals outputted from the corresponding rotation angle detecting devices.